

# EM

ENVIRONMENT AND MANAGEMENT  
JOURNAL OF SHIZUOKA SANGYO UNIVERSITY

## CONTENTS

**PREFACE** President Seiji Morinaga 1

### ARTICLES

- Some Viewpoints of Recent Discussions on Modern  
East Asia Katsuji Kosugi 5
- A Study on the Internationalization of the Japanese  
Accounting System June Uenishi 31
- Cash in the Private School Accounting Haruo Morimoto 43
- Two Dimensional Functions in Activity-Based Costing  
Kazumi Sato 57
- A Study on Trend of Music-Culture on the Regional Level  
Shinichi Tsukamoto 69
- The Domain Structure of SRCR Superfamily Kaneo Ohori 85

### NOTE

- Historical Phases of Managerial Environment  
Saburo Shinohara 97